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Vermont Municipal Calendar 2020-2021

Please note: There is no pre-printed wall calendar for July 2020 through June 2021 because the legislature and governor were adjusting some dates due to COVID-19 issues. All current information is posted on this webpage, which can be printed as a PDF file. Scroll down for earlier months.

Note: Act 1 (2021) allows local legislative bodies to postpone their annual meetings. Additionally, a town may vote to start its annual meeting on any of the three days immediately preceding the first Tuesday in March. 17:2640(b). In such instances, all relevant dates should be changed to correspond with the day on which the municipality holds its town meeting. Voter petition deadlines and town meeting warning deadlines may be earlier if the town has a floor meeting in the three days preceding the first Tuesday in March and has Australian ballot voting.

June 2021

DATE	DESCRIPTION	CITATION
TUE, JUN 1	Last day for listers to lodge property inventories with town clerk.	32:4007 [1]
TUE, JUN 1	Town treasurer must pay to the state treasurer one-half of the municipality's nonresidential and homestead education taxes.	32:5402(c) [2]
TUE, JUN 1	(91st day after town meeting election) In towns using Australian ballot, town clerk may open and destroy used town meeting ballots and tally sheets, except as otherwise provided by court order or federal law.	17:2590(d) [3]
FRI, JUN 4	Last day for listers to lodge the grand list with town clerk for public inspection for towns of fewer than 5,000 inhabitants.	32:4111(d) [4], 4341 [5]
THU, JUN 24	Last day for listers to lodge the grand list with town clerk for public inspection for towns of 5,000 or more inhabitants.	32:4111(d) [4], 4341 [5]

Note: Act 1 (2021) allows local legislative bodies to postpone their annual meetings. Additionally, a town may vote to start its annual meeting on any of the three days immediately preceding the first Tuesday in March. 17:2640(b). In such instances, all relevant dates should be changed to correspond with the day on which the municipality holds its town meeting. Voter petition deadlines and town meeting warning deadlines may be earlier if the town has a floor meeting in the three days preceding the first Tuesday in March and has Australian ballot voting.

Elections: For other dates related to elections, such as campaign finance or candidate filings, please see

the Secretary of State's [Elections Division Calendar](#) [6].

May 2021

DATE	DESCRIPTION	CITATION
SAT, MAY 1	(No later than 60 days after election) Town clerk must indicate each voter's participation in the election on the town checklist of the statewide checklist.	17:2593 [7]
SAT, MAY 15	Last day for town clerk to remit dog licensing fees to the state treasurer, along with an accounting of the licenses sold.	20:3581(f) [8]
MON, MAY 31	Memorial Day	1:371(a) [9]
MON, MAY 31	(Within 60 days of petition receipt) Last day for a municipal vote to be held at a duly warned meeting if a petition for reconsideration or rescission of a question considered or voted at town meeting was filed on April 1.	17:2661(b) [10]

Note: Act 1 (2021) allows local legislative bodies to postpone their annual meetings. Additionally, a town may vote to start its annual meeting on any of the three days immediately preceding the first Tuesday in March. 17:2640(b). In such instances, all relevant dates should be changed to correspond with the day on which the municipality holds its town meeting. Voter petition deadlines and town meeting warning deadlines may be earlier if the town has a floor meeting in the three days preceding the first Tuesday in March and has Australian ballot voting.

Elections: For other dates related to elections, such as campaign finance or candidate filings, please see the Secretary of State's [Elections Division Calendar](#) [6].

April 2021

DATE	DESCRIPTION	CITATION
THU, APR 1	(Within 30 days of town meeting) Last day legislative body can accept petition signed by five percent of the registered voters requesting reconsideration or rescission of a town meeting article, other than nonbinding advisory articles.	17:2661(b) [10]
THU, APR 1	Last day to license a dog or wolf-hybrid.	20:3581(a) [8]
THU, APR 1	Base date to set appraisal value of real and personal property.	32:3482 [11]
THU, APR 1	Last day for town clerk to furnish listers with copies of property transfer tax returns from preceding 12-month period.	32: 3485(a) [12]
TUES, APR 20	Last day for return of property inventories to listers.	32:4004 [13]
SUN, APR 25	State Withholding Tax Return is due (actual date by which return must be postmarked is shown on the printed form) if required to report quarterly or annually.	32:5842 [14]
FRI, APR 30	Last day to file Form 941 (Employer's Quarterly Federal Tax Return) with the IRS.	N/A

Note: Act 1 (2021) allows local legislative bodies to postpone their annual meetings. Additionally, a town may vote to start its annual meeting on any of the three days immediately preceding the first Tuesday in March. 17:2640(b). In such instances, all relevant dates should be changed to correspond with the day on which the municipality holds its town meeting. Voter petition deadlines and town meeting warning deadlines may be earlier if the town has a floor meeting in the three days preceding the first Tuesday in March and has Australian ballot voting.

Elections: For other dates related to elections, such as campaign finance or candidate filings, please see

March 2021

[PDF to print for ready reference](#) [15]

DATE	DESCRIPTION	CITATION
MON, MAR 1	Board of civil authority must appoint a presiding officer if the town clerk or other regular presiding officer is unable to preside at the Australian ballot portion of town meeting, or if more than one polling place is used.	17:2452 [16]
MON, MAR 1	Any time prior to the day of the election, the board of civil authority must appoint assistant election officers.	17:2454 [17]
MON, MAR 1	Presiding officer must notify election officers of their hours and duties.	17:2455 [18]
MON, MAR 1	Last day for legislative body to hold public informational hearing on any public question to be voted by Australian ballot at town meeting if not held in conjunction with town meeting.	17:2680(g) [19]
MON, MAR 1	In towns using Australian ballot, voters or their family members, authorized persons, or health care providers may request early or absentee ballots until 5:00 p.m. or when the town clerk's office closes. If the clerk has no office hours on the day before the election, absentee requests may be filed until the clerk's office closes on the last day the office is open prior to the election.	17:2531 (a) [20], 2532(a) [21]
MON, MAR 1	(Up to 5:00 p.m. or when the town clerk's office closes) Last day for town clerk to receive a request for an application for addition to the checklist simultaneously with a request for an early voter or absentee ballot.	17:2531 [20], 2532(b),(c) [21]
MON, MAR 1	(Any day other than Election Day) Town clerk shall accept a person's application to be placed on the checklist at the town clerk's office during normal business hours.	17:2144(a) [22]
MON, MAR 1	(On the day preceding the election) In towns where the board of civil authority voted, election officials may deposit early voter absentee ballots in vote tabulator in accordance with 17 V.S.A. § 2546a. The town clerk and election officials must open the secure container marked "checked in early voter absentee ballots," count and record the number of ballots, and permit them to be inspected by the public.	17:2546a [23]
TUE, MAR 2	TOWN MEETING DAY. A meeting of the legal voters of each town shall be held annually on the first Tuesday in March, unless the town charter changes the date or the voters have voted to begin on one of the three days preceding that Tuesday.	1:371(a) [9], 17:2640(a), (b) [24]
TUE, MAR 2	(Before polls open) Town clerk must give election officials a list of those voters who have already cast early or absentee ballots.	17:2548(a) [25]
TUE, MAR 2	(Before polls open) Presiding officer must post copies of the warning and notice and sample ballots in a conspicuous place in each polling place. Signs should be placed on or near the ballot boxes explaining how to deposit ballots.	17:2523 [26]
TUE, MAR 2	Polls must be open no earlier than 5:00 a.m. and no later than 10:00 a.m. (opening hour set by board of civil authority). Polls remain open until 7:00 p.m.	17:2561(a) [27]
TUE, MAR 2	(During polling hours) Presiding officer must ensure that there is no campaigning of any kind and no campaign literature displayed, placed, or distributed inside the polling place. On walks and driveways leading to a polling place, no candidate or other person may physically interfere with the progress of a voter to and from the polling place.	17:2508 [28]
TUE, MAR 2	Moderator opens Town floor meeting at the time established by legislative body (unless town voted otherwise at a preceding meeting).	17:2655 [29], 2657 [30]
TUE, MAR 2	(On the day of election) In towns that deposited early voter absentee ballots in vote tabulators, when the tabulator is turned on at the polling place, the town clerk must verify that the number of ballots on the tabulator matches the number the clerk verified on the preceding day.	17:2546a(e)(3), (g) [23]
TUE, MAR 2	(On the day of election) A person may submit an application for addition to the checklist to the presiding officer at the polling place of the town during hours of voting established by the board of civil authority. The presiding officer must review the application and determine if it meets the requirements of 17 V.S.A. § 2121.	17:2144(b) [22]
TUE, MAR 2	As soon as possible after the polls close, the presiding officer must examine the certified checklists and prepare a statement of discrepancies. Unless the board of civil authority votes not to use an exit checklist, each checklist shall be identified as either the "entrance" or "exit" checklist.	17:2507 [31], 2583(a) [32]
TUE, MAR 2	Presiding officer directs election officials in counting ballots.	17:2581 [33], 2582 [34]

TUE, MAR 2	(Immediately after vote is counted) Under the direction of the legislative body, the town clerk must announce and post the results of any charter amendments.	17:2645(b) [35]
TUE, MAR 2	Presiding officer must seal all ballots, entrance and exit checklist(s), and tally sheets, and deliver to the town clerk.	17: 2583(a)(2) [32], 2590(a) [3]
SUN, MAR 7	(Within 5 days after town meeting) Town clerk must certify votes on financial actions to town treasurer and to the chair of the legislative body.	24:1167 [36]
SUN, MAR 7	(Within 5 days of the election) Last day for a candidate in a tied race to withdraw. The other candidate is then declared the winner by the town clerk and there is no runoff election.	17:2682b [37]
TUE, MAR 9	(Within 7 days after election) Last day to warn a runoff election if there was a tie vote for any Australian ballot race at town meeting.	17:2682b [37]
TUE, MAR 9	(Within 5 business days of election) Town clerk must add to the statewide voter checklist the information in the applications received pursuant to 17 V.S.A. § 2121.	17:2144(b)(2) [22]
FRI, MAR 12	(Within 10 days after election) Last day for a losing candidate for local office to request a recount of an election voted by Australian ballot by filing a petition with the town clerk.	17:2683(a) [38]
FRI, MAR 12	(Within 10 days after the election) Last day for a registered voter to file a petition with the town clerk requesting a recount of any question voted by Australian ballot that passed or failed by less than 5 percent.	17:2688 [39]
FRI, MAR 12	(Within 10 days after town meeting) Last day for town clerk to certify to Secretary of State the facts of origin and procedure followed for each municipal charter amendment proposal. Clerk must also certify the result of any vote required before an act of the General Assembly takes effect.	17:2663 [40], 2645(b) [35]
WED, MAR 17	(Within 15 days after election) Last day a legal voter may contest results of Australian ballot vote at town meeting by filing a complaint with county superior court.	17:2603(c) [41]
WED, MAR 24	(15 days after the warning of the runoff election) First day a runoff election may be held.	17:2682b [37]
WED, MAR 31	(22 days after warning the runoff election) Last day a run-off election may be held.	17:2682b [37]

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Elections: For other dates related to elections, such as campaign finance or candidate filings, please see the Secretary of State’s [Elections Division Calendar](#) [6].

February 2021

[PDF to print for ready reference](#) [42]

DATE	DESCRIPTION	CITATION
As soon as early voter absentee ballots are available	(As soon as early voter absentee ballots are available) In towns using Australian ballot, the town clerk must give each pair of justices of the peace one part of the list of ill or physically disabled applicants to be visited, together with early or absentee voter ballots and envelopes for each.	17:2538(b), (c) [43]
MON, FEB 1	(Not less than 30 days before town meeting) Town clerk must submit a list of polling places (location, physical address, and time it will be open) used in the election to the secretary of state.	17:2502(c)(1) [44]; 2103(13) [45]
MON, FEB 1	Deadline for tax collector to turn over monies collected and settle account with town treasurer.	24:1532 [46]
MON, FEB 1	Last day for listers to file corrected grand list for preceding year in order to render it valid.	32:4112 [47]

FRI, FEB 5	(25 days before town meeting) Last day for auditors to meet to examine and adjust town finances. Town officers must settle accounts with auditors by this date to be eligible for re-election.	24:992 [48], 1681 [49]
WED, FEB 10	Last day for any municipality that has enacted special weight limits other than state legal limits for highways and bridges to file copy of the limitations with the Department of Motor Vehicles.	23:1400b(a) [50]
WED, FEB 10	Last day for the legislative body to file with the town clerk an annual statement of description and measurement of all class 1, 2, 3, and 4 town highways and trails then in existence, including special designations.	19:305(b) [51]
WED, FEB 10	(Not later than 20 days before election in towns using Australian ballot) Under direction of the town clerk, ballots must be prepared.	17:2681a(a) [52]
WED, FEB 10	(As soon as early voter absentee ballots are available and not later than this date in towns using Australian ballot) Last day the town clerk must give each pair of justices of the peace one part of the list of ill or physically disabled applicants to be visited, together with early or absentee voter ballots and envelopes for each.	17:2538(b), (c) [43]; 2681a(a) [52]
WED, FEB 10- SAT, FEB 19	(At least 10 days before informational hearing) Legislative body must post warning for public informational hearing on any public question or budget to be voted by Australian ballot at town meeting.	17:2680(g) [19]
MON, FEB 15	Presidents' Day	1:371(a) [9]
SAT, FEB 20- MON, MAR 1	(Within 10 days preceding town meeting) Legislative body must hold a public informational hearing on any public question or budget to be voted by Australian ballot at town meeting.	17:2680(g) [19]
SAT, FEB 20	(At least 10 days before town meeting) Town meeting warning must be published in annual town (auditors') report by this date (unless town has voted to provide notice of the report's availability) to avoid publishing warning in newspaper.	17:2641(b) [53]; 24:1682 [54]
SAT, FEB 20	(At least 10 days before town meeting) Annual town (auditors') report, or the findings of the public accountant employed in accordance with 17:2651b, must be distributed.	24:1682 [54]
SAT, FEB 20	(Not later than 10 days prior to the election) Last day for town clerk to post sample ballots for municipal election in at least two public places within the town and in or near the clerk's office.	17:2522(a) [55]
SAT, FEB 20	(At least 10 days before the election) Vote tabulators must be tested using official ballots that are clearly marked "test ballots." The test is open to the public.	17:2493(b) [56]
WED, FEB 24	(At least 5 days before the day preceding the election) If the board of civil authority voted to do so, last day to publish notice of early deposit of voter absentee ballots in towns using vote tabulators in a newspaper of general circulation in the town and on the town's website, if regularly updated.	17:2546a(b) [23]
THU, FEB 25	(5 days before town meeting) Town treasurer must settle accounts with auditors.	24:1578 [57]
THU, FEB 25	(At least 5 days before election) Last day for town clerk to forward to the board of civil authority a list of voters added to the checklist.	17:2144b(d) [22]
THU, FEB 25	(At least 5 days before town meeting) Warning must be published in a newspaper of general circulation in the municipality if the warning has not been distributed in the annual town (auditors') report or otherwise.	17:2641(b) [53]
SAT, FEB 27	(Not later than 3 days before election) Board of civil authority - or, upon request of the board, the town clerk - must designate pairs of justices of the peace, ensuring political balance in each pair, to deliver absentee ballots to ill or physically disabled voters.	17:2538(a)(2) [43]
SAT, FEB 27- MON, MAR 1	(On any of the 3 days immediately preceding the first Tuesday in March) Towns that have voted to do so may start town meeting and transact non-ballot-related business.	17:2640(b) [24]

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January 2021

[PDF to print for ready reference](#) [58]

DATE	DESCRIPTION	CITATION
FRI, JAN 1	New Year's Day	1:371(a) [9]
FRI, JAN 1	(60 days before town meeting) Last day to warn the first public hearing if a charter adoption, amendment, or repeal is to be voted at town meeting.	17:2641(a) [53], 2645(a)(3),(6) [35]
FRI, JAN 1	(Not less than 60 days prior to town meeting) In towns using Australian ballot, last day the board of civil authority may vote to require the town to use vote tabulators to register and count votes.	17:2491(a) [59]
SAT, JAN 2	(No later than 60 days after election) Town clerk must indicate on the town checklist of the statewide checklist each voter's participation in the election.	17:2593 [7]
WED, JAN 6	(First Wednesday after the first Monday of January) Legislature reconvenes.	Vermont Constitution, Ch. II, § 7 [60]
THU, JAN 14	(Not less than 47 days before town meeting) Last day to file petitions signed by at least five percent of the voters with town clerk for articles to be included in town meeting warning.	17:2642(a)(3)(A) [60]
FRI, JAN 15	(Within 24 hours of receipt) Clerk must return to petitioners any invalid petitions stating in writing why they cannot be accepted.	17:2642(a)(3)(B) [61]
FRI, JAN 15	Last day for tax collector to deliver list of unpaid real and personal property taxes to town treasurer.	32:5162 [62]
FRI, JAN 15	Last day for town clerk to remit to state treasurer an accounting of dog and wolf-hybrid licenses sold and remit the license fee surcharge for a rabies control program.	20:3581(f) [8]
MON, JAN 18	Martin Luther King, Jr.'s Birthday	1:371(a) [9]
TUES, JAN 19	(48 hours after petitions returned) Last day for filing of supplementary petitions if at least five percent of the voters of the municipality signed the original petitions.	17: 2103(13) [45], 2642(a)(3)(B) [61]
THU, JAN 21	(40 days before election) First day to post notice of early deposit of voter absentee ballots in towns using vote tabulators, if the board of civil authority voted to do so. Notice must be posted in at least two public places in town and in or near the town clerk's office.	17:2546a(b)(1), (3) [23]
THU, JAN 21	(40 days before town meeting) First day for the legislative body to warn the meeting by posting the warning and notice in at least two public places and in or near the town clerk's office. The warning shall also be posted on the municipality's website if it is regularly updated.	17:2641(a), (b) [53]; 2642 [61]
THU, JAN 21	(40 days before town meeting) Last day for board of civil authority to designate polling places and, if necessary, divide the checklist according to geographic boundaries.	17:2501(a) [63]
THU, JAN 21	(10 days before first public hearing on charter proposal) Official copy of proposed charter amendments must be filed in town clerk's office if vote is to be taken on Town Meeting Day.	17:2645(a)(2) [35]
MON, JAN 25	State Withholding Tax Return is due (actual date by which return must be postmarked is shown on the printed form) if town is required to make quarterly or annual payments of federal withholding pursuant to the Internal Revenue Code. Semi-weekly payments are required if the town must make semiweekly payments of federal withholding pursuant to the Internal Revenue Code; otherwise, monthly payments are required.	32:5842 [14]
MON, JAN 25	(Sixth Monday before election) 5:00 p.m. deadline for filing with the town clerk a written consent form for the candidate's name to be on the ballot for local office. Note that Act 162 (2020) waived the signature requirement for nominating petitions.	17:2681(a) [64]
TUE, JAN 26	Last day for auditors to post notice of their meeting 10 days in advance to examine town accounts.	24:1681 [49]
WED, JAN 27	(Wednesday after filing deadline by 5:00 p.m.) Deadline for a person to withdraw after he or she has consented to be nominated for town office.	17:2681(d) [64]
SAT, JAN 30	In municipality with fiscal year ending December 31, last day for town clerk to publicly disclose fees kept as compensation for that fiscal year.	24:1179 [65]
SUN, JAN 31	Last day to mail W-2 Withholding Forms to employees.	
SUN, JAN 31	Last day to file Form 941 (Quarterly Withholding Return) with the IRS.	
SUN, JAN 31	(Not less than 30 days before town meeting) Last day for the legislative body to warn the town meeting by posting the warning and notice in two public places and in or near the town clerk's office. The warning shall also be posted on the municipality's website if it is regularly updated.	17:2641(a), (b) [53]; 2642 [61]

SUN, JAN 31	(At least 30 days before town meeting) Last day to hold first public hearing on charter amendments if article is to be voted on at town meeting.	17:2645(a)(3) [35]
SUN, JAN 31	(Not earlier than 30 days before polls open) First day for town clerk to direct two election officials to open outer envelopes in order to check and sort absentee ballots, check the name of the early voter off the entrance checklist, and place certificate envelopes into a secure container marked "checked in early absentee ballots."	17:2546(a) [23]
SUN, JAN 31	(30 days before election) Last day to post notice of early deposit of voter absentee ballots in towns using vote tabulators, if the board of civil authority voted to do so. Notice must be posted in at least two public places in town and in or near the town clerk's office.	17:2546a(b)(1), (3) [23]

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December 2020

DATE	DESCRIPTION	CITATION
TUE, DEC 1	Last day to pay property taxes in towns that voted to collect interest on overdue taxes.	32:5136(a) [66]
TUE, DEC 1	Last day for town treasurer to pay nonresidential and homestead education taxes to the state treasurer.	32:5402(c) [2]
MON, DEC 14	Last day for listers to notify persons of omissions from real or personal estate inventory.	32:4086 [67]
TUE, DEC 22	(70 days before Town Meeting Day) First day to warn the first public hearing if a charter adoption, amendment, or repeal is to be voted on at town meeting. [Note: A town may vote to start its annual meeting on any of the three days immediately preceding the first Tuesday in March. 17:2640(b). In such an instance, this date should be changed to correspond with the day on which the municipality holds its town meeting.]	17: 2645(a)(3),(6) [35], 2641(a) [53]
FRI, DEC 25	Christmas Day	1:371(a) [9]
THU, DEC 31	Last day for listers to correct real or personal estate omission or obvious error in grand list, with approval of the legislative body.	32:4261 [68]
THU, DEC 31	Town fiscal year ends, unless voted otherwise.	24:1683(c) [69]

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November 2020

DATE	DESCRIPTION	CITATION
MON, NOV 2	(Any day other than Election Day) Town clerk must accept a person's application to be placed on the checklist at the town clerk's office during normal business hours.	17:2144(a) [22]
MON, NOV 2	Clerks must update the secretary of state's statewide list of all early or absentee voters by a method approved by the secretary of state.	17:2534(b) [70]
MON, NOV 2	Prior to Election Day, the board of civil authority must appoint a presiding officer for each polling place as well as a sufficient number of assistant election officials. Presiding officer(s) must notify election officers of their hours and duties.	17: 2454 [17], 2455 [18]

MON, NOV 2	(On the day before the election and in towns depositing early voter absentee ballots in vote tabulators) Town clerk and election officials must open the secure container marked "checked in early voter absentee ballots," count and record the number, and permit them to be inspected by the public. Subsequently, election officials may deposit early voter absentee ballots in a vote tabulator in accordance with 17 V.S.A. § 2546a(e).	17:2546a(d-e) [23]
MON, NOV 2	(Up to 5:00 p.m. or closing of town clerk's office) Voters or their family members, authorized persons, or health care providers may request early or absentee ballots. If a town clerk does not have regular office hours on the day before the election and his or her office will not otherwise be open on that day, an application for an early voter absentee ballot may be filed until the closing of the clerk's office on the last day that office has hours preceding the election.	17:2531(a)(1) [20], 2532(a) [21]
MON, NOV 2	(Before polls open) Presiding officer must post a copy of the warning, notice, and sample ballots. Signs must be placed on or near the ballot boxes explaining procedures for depositing ballots.	17:2523 [26]
TUE, NOV 3	General Election Day	17:2103(15) [45]
TUE, NOV 3	(Before polls open) Town clerk must give election officials a list of those voters who have already cast early or absentee ballots.	17:2548(a) [25]
TUE, NOV 3	The board of civil authority must appoint a replacement presiding officer from among its voters if the town clerk is unable to preside at the election.	17:2452 [16]
TUE, NOV 3	Towns must open polls no earlier than 5:00 a.m. and no later than 10:00 a.m. (opening hour set by board of civil authority). Polls remain open until 7:00 p.m.	17:2561(a) [27]
TUE, NOV 3	Town clerk must provide the presiding officer of each polling place with two certified copies of the checklist applicable to that polling place. One must be used to check voters as they enter and the other must be used to check voters as they leave, unless the board of civil authority votes not to use an exit checklist.	17:2507 [31]
TUE, NOV 3	(In towns depositing early voter absentee ballots in vote tabulators) When the vote tabulator is turned on at the polling place, the town clerk must verify that the number of ballots on the vote tabulator matches the number that the town clerk verified on the preceding day.	17:2546a(g) [23]
TUE, NOV 3	Town clerks must report as soon as practicable the unofficial election results to the secretary of state. (This only includes vote totals for candidates named on the ballot, not individual write-in vote totals.)	17:2588(3) [71]
TUE, NOV 3	(During polling hours) A person may submit an application for addition to the checklist to the presiding officer at the polling place. Presiding officer must review submitted applications and determine if they meet the requirements of 17 V.S.A. § 2121.	17:2144(b) [22]
TUE, NOV 3	(During polling hours) Presiding officer must ensure that there is no campaigning of any kind and no campaign literature is displayed, placed, handed out, or allowed to remain within the building containing the polling place. Presiding officer must also control sign placement on polling place property in a fair manner and ensure that no candidate or other person physically interferes with the progress of a voter on walks and driveways leading to the polling place.	17:2508 [28]
TUE, NOV 3	All early voter absentee ballots the clerk receives before the polls close on Election Day must be counted if they were returned (1) by any means to the town clerk's office before the close of business on the day before the election; (2) by mail to the town clerk's office before the close of the polls on Election Day; or (3) by hand to the presiding officer at the voter's polling place.	17:2543(d)(1) [72]
TUE, NOV 3	(As soon as possible after the polls close) Presiding officer must examine certified checklists and prepare a statement of discrepancies. Each checklist is to be identified as either the "entrance" or the "exit" checklist, unless the board of civil authority votes not to use an exit checklist. The exit checklist along with the list of discrepancies must be sealed and stored with the ballots and tally sheets in accordance with 17 V.S.A. § 2590.	17:2583 [32]
TUE, NOV 3	Extra ballots never distributed to voters, any vote tabulator memory card, and the original entrance checklist must be delivered to the town clerk outside of the sealed container. The presiding officer must collect and deliver to the town clerk, in securely sealed containers, the voted ballots, ballots that have been replaced, defective ballots, the exit checklist and list of any discrepancies if present, tally sheets, and other election material. They are then stored as required.	17:2590(a) [3], 2583(a)(2) [32]
THU, NOV 5	(No later than 48 hours after the election) Last day for clerks to file official return of votes. Town clerk must make a copy available to the public upon request.	17:2588(6)(C) [71]
TUE, NOV 10	(Within 7 calendar days of the election) Last day for a candidate to file a petition for a recount in superior court.	17:2602(b) [73]
TUE, NOV 10	(Within 5 business days of election) Town clerk must add the information in the applications, received pursuant to 17 V.S.A. § 2144(b)(1), to the statewide voter checklist.	17:2144(b)(2) [22]

TUE, NOV 10	At 10 a.m., all canvassing committees must meet to tally returns, prepare certificates of election and send or deliver them to the candidates elected, and file a canvassing report of its findings with the secretary of state.	17:2592(g, h, m) [74]
WED, NOV 11	Veterans' Day	1:371(a) [9]
WED, NOV 18	(Within 15 days after election) Last day a voter may contest results of election vote, except for the election of member of the general assembly.	17:2603(a-c) [41]
MON, NOV 23	(Within 20 days of the election) Last day for a candidate for state representative, or elected town officer in the district, or 25 voters in the district to challenge the election of a candidate to the general assembly. Last day for a candidate for state senate or 100 voters in the district to challenge the election of a candidate to the general assembly.	17:2605 [75], 2606 [76]
THU, NOV 26	Thanksgiving Day	1:371(a) [9]

Elections: For other dates related to elections, such as campaign finance or candidate filings, please see the Secretary of State's [Elections Division Calendar](#) [6].

October 2020

[PDF to print for ready reference](#) [77]

DATE	DESCRIPTION	CITATION
MON, SEP 28-FRI, OCT 2	VLCT Town Fair.	https://www.vlct.org/town-fair [78]
THU, OCT 1	Town clerk to submit civil marriage license quarterly report and fees to state treasurer.	32:1712(1) [79]
SUN, OCT 4	(30 days before town meeting) Town clerk must submit a list of polling places (location, physical address, and time it will be open) used in the election to the secretary of state.	17:2502(c)(1) [44]
SUN, OCT 4	(Not earlier than 30 days before polls open) First day for town clerk to direct two election officials to open outer envelopes in order to check and sort absentee ballots, check the name of the early voter off the entrance checklist, and place certificate envelopes into a secure container marked "checked in early absentee ballots."	17:2546(a) [23]
SUN, OCT 4	(At least 30 days before election) The most recent checklist of the town is posted in two or more public places in town and at the clerk's office. In towns with a population less than 5,000, only one checklist in addition to the one at the clerk's office must be posted.	17:2141 [80], 2501 [63], 2521(a) [81]
SUN, OCT 4	(30 days before election) If the board of civil authority voted, last day to post notice of early deposit of voter absentee ballots in towns using vote tabulators. Notice must be posted in at least two public places in town and in or near the town clerk's office.	17:2546a(b)(1), (3) [23]
SAT, OCT 10	(Within 60 days of primary election) Last day for town clerk to enter voter participation from the statewide primary on statewide checklist.	17:2593 [7]
MON, OCT 12	Indigenous Peoples' Day.	1:371(a) [9]
WED, OCT 14	(Not later than 20 days prior to the general election) Last day for town clerk to post sample ballots in at least two public places within the town and in or near the clerk's office.	17:2522(a) [55]
SAT, OCT 24	(At least 10 days before the election) Last day to test vote tabulators using official ballots that are clearly marked "test ballots." The test is open to the public.	17:2493(b) [56]
SUN, OCT 25	State Withholding Tax Return is due (actual date by which return must be postmarked is shown on the printed form) if reporting less than \$2,500 per quarter. More than \$2,500 requires monthly report; more than \$9,000 requires semi-weekly report.	32:5842 [14]
WED, OCT 28	(At least 5 days before the day preceding the election) If the board of civil authority voted, last day to publish notice of early deposit of voter absentee ballots in towns using vote tabulators in a newspaper of general circulation in the town and on the town's website, if the town actively updates its website on a regular basis.	17:2546a(b) [23]
THU, OCT 29	(At least 5 days before election) Last day for town clerk to forward to board of civil authority a list of voters added.	17:2144b(d) [82]
FRI, OCT 30	Within 72 hours after caucus, the chair and secretary of the town committee must mail the town clerk a copy of the notice calling the caucus meeting.	17:2307 [83]
SAT, OCT 31	(Not later than 3 days before election) Board of civil authority or, upon request of the board, the town clerk must designate pairs of justices of the peace, ensuring political balance in each pair, to deliver absentee ballots to ill or physically disabled voters.	17:2538(a)(2) [43]
SAT, OCT 31	Last day to file Form 941 (Quarterly Withholding Return) with the IRS.	N/A

Elections: For other dates related to elections, such as campaign finance or candidate filings, please see the Secretary of State’s [Elections Division Calendar](#) [6].

September 2020

[PDF to print for ready reference](#) [84]

DATE	DESCRIPTION	CITATION
MON, SEP 7	Labor Day.	1:371(a) [9]
TUE, SEP 15	Last day for town clerk to remit dog licensing fees to the state treasurer, along with an accounting of the licenses sold.	20:3581(f) [8]
SAT, SEP 19	(Not later than 45 days before general election) Town clerks will receive prepared general ballots from secretary of state. Clerks must store ballots, except those used for sample or absentee ballots, in a secure location until the date of the general election.	17:2479 [85]
SAT, SEP 19	Town clerks must send all absentee ballots received from military and overseas voters on this date or on the date that the request is received.	17:2539 [86]
THU, SEP 24	(40 days before election) Last day for board of civil authority, if necessary, to divide the checklist according to geographic boundaries and designate polling places for the general election.	17:2501(a) [63]
THU, SEP 24	(40 days before general election) Last day for town clerk to request additional ballots for election from secretary of state.	17:2478(c) [87]
THU, SEP 24	(40 days before election) If the board of civil authority voted, first day to post notice of early deposit of voter absentee ballots in towns using vote tabulators. Notice must be posted in at least two public places in town and in or near the town clerk’s office.	17:2546a(b)(1), (3) [23]
MON, SEP 28-FRI, OCT 2	VLCT Town Fair.	https://www.vlct.org/town-fair [78]
TUE, SEP 29	(At least five days before notice must be posted) Secretary of state must furnish each town clerk at least five copies of the general election warning and notice for each polling place. Town clerk must list the polling place, address, and time polls open in the blanks on each warning.	17:2521(b) [81]

Elections: For other dates related to elections, such as campaign finance or candidate filings, please see the Secretary of State’s [Elections Division Calendar](#) [6].

August 2020

[PDF to print for ready reference](#) [88]

DATE	DESCRIPTION	CITATION
WED, AUG 5	(At least 5 days before the day preceding the election) If the board of civil authority voted, last day to publish notice of early deposit of voter absentee ballots in towns using vote tabulators in a newspaper of general circulation in the town and on the town’s website, if the town actively updates its website on a regular basis.	17:2546a(b)(1), (2), (3) [23]
THU, AUG 6	(At least 5 days before election) Town clerk must forward to board of civil authority a list of voters added.	17:2144(b) and (d) [22]
SAT, AUG 8	(Not later than 3 days before election) Board of civil authority or, upon request of the board, the town clerk must designate pairs of justices of the peace, ensuring political balance in each pair, to deliver absentee ballots to ill or physically disabled voters.	17:2538(a)(2) [43]
MON, AUG 10	Prior to election day, the board of civil authority must appoint a replacement presiding officer if the town clerk is unable to preside. Board must also appoint a presiding officer to each polling place as well as assistant election officials. Presiding officer(s) must notify election officers of their hours and duties.	17:2452 [16], 2454 [17], 2455 [18]
MON, AUG 10	(On the day preceding the election and in towns depositing early voter absentee ballots in vote tabulators) Town clerk and election officials must open the secure container marked “checked in early voter absentee ballots,” count and record the number, and permit them to be inspected by the public. Subsequently, election officials may deposit early voter absentee ballots in vote tabulator in accordance with 17:2546(a).	17:2546(a) [89], 2546a [23]

MON, AUG 10	Date by which town clerk must make a list of all early or absentee voters available upon request at their office.	17:2534 [70]
MON, AUG 10	(Up to 5:00 p.m. or closing of town clerk's office) Voters or their family members, authorized persons, or health care providers may request early or absentee ballots.	17:2531(a)(1) [20], 2532 [21]
MON, AUG 10	(Up to 5:00 p.m. or closing of town clerk's office) Last day for town clerk to receive a request for an application for addition to the checklist simultaneously with a request for an early voter or absentee ballot.	17:2531 [20], 2532(c) [21]
MON, AUG 10	If a town clerk does not have regular office hours on the day before the election and his or her office will not otherwise be open on that day, an application for an early voter absentee ballot may be filed until the closing of the clerk's office on the last day that office has hours preceding the election.	17:2531(a)(1)(B) [20]
MON, AUG 10	(Before polls open) Presiding officer must post a copy of the warning, notice, sample ballots, and current checklist. Signs must be placed on or near the ballot boxes explaining procedures for depositing ballots.	17:2523 [26]
MON, AUG 10	(Before polls open) Town clerk must give election officials a list of those voters who have already cast early or absentee ballots.	17:2548(a) [25]
MON, AUG 10	(Any day other than Election Day) Town clerk shall accept a person's application to be placed on the checklist at the town clerk's office during all normal business hours.	17:2144(a) [22]
TUE, AUG 11	Statewide Primary Election Day. A primary election shall be held on the second Tuesday in August in each even numbered year for the nomination of candidates of major political parties for all offices to be voted for at the succeeding general election, except candidates for president and vice president of the United States, their electors, and justices of the peace.	17:2351 [90]
TUE, AUG 11	(On the day of election and in towns depositing early voter absentee ballots in vote tabulators) When the vote tabulator is turned on at the polling place, the town clerk shall verify that the number of ballots on the vote tabulator matches the number that the town clerk verified on the preceding day.	17:2546a(e)(3), (g) [23]
TUE, AUG 11	Towns must open polls no earlier than 5:00 a.m. and no later than 10:00 a.m. (opening hour set by board of civil authority). Polls remain open until 7:00 p.m.	17:2561 [27]
TUE, AUG 11	(On the day of the election) Any early voter absentee ballot that is returned after the expiration of the period for the count and inspection pursuant to 17 V.S.A. § 2546a(d) shall be processed in accordance with 17 V.S.A. § 2546.	17:2546a(d)(2) [23]
TUE, AUG 11	(During polling hours) A person may submit an application for addition to the checklist to the presiding officer at the polling place. Presiding officer shall review submitted applications and determine if they meet the requirements of 17 V.S.A. § 2121.	17:2144(b) [22]
TUE, AUG 11	(During polling hours) Presiding officer must ensure that there is no campaigning of any kind and no campaign literature is displayed, placed, handed out, or allowed to remain within the building containing the polling place. Presiding officer must also ensure that no candidate or other person physically interferes with the progress of a voter on walks and driveways leading to the polling place.	17:2508 [28]
TUE, AUG 11	All early voter absentee ballots the clerk receives before the polls close on election day shall be counted if (1) they were returned by any means to the town clerk's office before the close of business on the day before the election; (2) they were mailed to the town clerk's office before the close of the polls on the day of the election; or (3) they were hand delivered to the presiding officer at the voter's polling place.	17:2543(d) [72]
TUE, AUG 11	(As soon as possible after the polls close) Presiding officer must examine certified checklists and prepare a statement of discrepancies. Unless the board of civil authority votes not to use an exit checklist, each checklist shall be identified as either the "entrance" or the "exit" checklist.	17:2507 [31], 2583 [32]
TUE, AUG 11	Extra ballots never distributed to voters, any vote tabulator memory card, and the original entrance checklist shall be delivered to the town clerk.	17:2590(a)(1) [3]
TUE, AUG 11	Presiding officer shall collect and deliver to the town clerk, in a securely sealed container, the voted ballots, ballots that have been replaced, defective ballots, exist checklist if present, tally sheets, and other election material.	17:2590(a)(2) [3]
TUE, AUG 11	Town clerk must enter unofficial election night results on the night of the election after the polls.	17:2588(3) [71]
WED, AUG 12	Representative district canvassing committees for single town districts meet at 10:00 a.m. to tally returns.	17:2368 [91]
THU, AUG 13	Town clerk must file official return of votes to secretary of state and make it available to the public (no later than 48 hours following the election).	17:2588(6)(C) [71]

FRI, AUG 14	(Not later than 5:00 p.m. on the third day after the primary election) Last day for town party chair to file statements of nomination for justice of the peace candidates nominated by party caucus or by town party committee with the town clerk, and for independent nominations for justice of the peace candidates to file petition and consent.	17:2413(e) [92]
FRI, AUG 14	(Three days after the primary election) Representative district canvassing committees in multi-town districts, and canvassing committees for state senator and high bailiff meet at 10:00 a.m. to tally returns.	17:2368 [91]
FRI, AUG 14*	Last day for listers to lodge the grand list with the town clerk for public inspection for towns of 5,000 or more inhabitants.*	32:4151 [93], 4341 [5]
SAT, AUG 15*	Last day for town clerk to electronically transmit a copy of the grand list, tax rates, and assessed tax amount to the Director of Property Valuation and Review.*	32:5404(b) [94]
MON, AUG 17	Bennington Battle Day observed.	1:371(a) and (b) [9]
TUE, AUG 18	(One week after the primary) Canvassing committees for statewide and congressional offices meet at 10:00 a.m. to tally returns.	17:2368 [91]
TUE, AUG 18	(Within 7 calendar days after the elections) Last day for a candidate to file a petition for a recount in Superior Court.	17:2602(b)(1) [73]
WED, AUG 19	(Within 5 business days of election) Last day for the town clerk to add the information in the applications, received pursuant to 17 V.S.A. § 2144(b)(1), to the statewide voter checklist.	17:2144(b)(2) [22]
WED, AUG 26	(Within 15 days after election) Last day a voter may contest results of election vote.	17:2603(c) [41]
MON, AUG 31	First day for the chairman of a state committee of a political party to mail a notice of the date and purpose of the caucuses to each town clerk and to each town chairman of the party.	17:2302 [95]

* **Property Tax Assessments:** Where the COVID-19-related extension is eligible to apply to a deadline, please see [PVR's website](#) [96] for more information. If you take advantage of the extension, be sure that all of your subsequent timelines fall within the statutory deadlines required. The length of time between each will be as required by statute but will roll from the date the abstract grand list is lodged.

Elections: For other dates related to elections, such as campaign finance or candidate filings, please see the Secretary of State's [Elections Division Calendar](#) [6].

July 2020

[PDF to print for ready reference](#) [97]

Date	Description	CITATION
WED, JULY 1	Last day for town clerk to submit name of town treasurer to State Treasurer.	24:1166 [98]
WED, JULY 1	Town clerk to submit civil marriage license quarterly report and fees to State Treasurer.	32:1712(1) [79]
THU, JULY 2*	Last day that listers shall hear grievances in towns of fewer than 5,000 inhabitants.*	32:4221 [99], 4341 [5]
THU, JULY 2	(40 days before election) If the board of civil authority voted, first day to post notice of early deposit of voter absentee ballots in towns using vote tabulators. Notice must be posted in at least two public places in town and in or near the town clerk's office.	17:2546a(b)(1), (3) [23]
THU, JULY 2	(40 days before election) Last day for board of civil authority, if necessary, to divide the checklist according to geographic boundaries.	17:2501(a) [63]
SAT, JULY 4	Independence Day	1:371(a) [9]
SUN, JULY 12	(No later than 30 days prior) Last day to post warning for the statewide primary. The warning and notice need to be posted in at least two public places and in or near the town clerk's office.	17:2521(a) [81]
SUN, JULY 12	(30 days before election) Town clerk must submit a list of polling places (location, physical address, and time it will be open) used in the election to the secretary of state.	17:2502(c)(1) [44]
SUN, JULY 12	(30 days before election) If the board of civil authority voted, last day to post notice of early deposit of voter absentee ballots in towns using vote tabulators. Notice must be posted in at least two public places in town and in or near the town clerk's office.	17:2546a [23]

Date	Description	CITATION
SUN, JULY 12	(Not earlier than 30 days before polls open) First day for town clerk to direct two election officials to open outer envelopes in order to check and sort absentee ballots, check the name of the early voter off the entrance checklist, and place certificate envelopes into a secure container marked "checked in early absentee ballots."	17:2546(a) [23]
SUN, JULY 12	(At least 30 days before election) The most recent checklist of the town is posted in two or more public places in town and at the clerk's office. In towns with a population less than 5,000, only one checklist in addition to the one at the clerk's office must be posted.	17:2141 [80], 2501 [63], 2521(a) [81]
WED, JULY 15	Last day for school, fire district, and village clerks to deliver to town clerk a statement of taxes assessed during year ending June 30.	32:3461 [100]
WED, JULY 22	(20 days prior to the election) Last day for the town clerk to post sample ballots for the August primary in at least two public places in town and in or near the clerk's office.	17:2522(a) [55]
WED, JULY 22*	Last day that listers shall hear grievances in towns of 5,000 or more inhabitants.*	32:4221 [99], 4341 [5]
SAT, JULY 25*	Last day for listers to lodge the grand list with town clerk for public inspection in towns of fewer than 5,000 inhabitants.*	32:4151 [93], 4341 [5]
SAT, JULY 25	State Withholding Tax Return is due (actual date by which return must be postmarked is shown on the printed form) if reporting less than \$2,500 per quarter. More than \$2,500 requires monthly report; more than \$9,000 requires semi-weekly report.	32:5842 [14]
THU, JULY 30	Last day for town clerk in municipality with fiscal year ending June 30 to publicly disclose fees kept as compensation for that fiscal year.	24:1179 [65]
FRI, JULY 31	Last day for legislative body to acknowledge receipt of and review the Auditor of Accounts' internal controls document, pursuant to 32 V.S.A. § 163(11), regarding internal financial controls which the town treasurer has completed and provided to the legislative body.	24:872(b) [101], 1571(d) [102]
FRI, JULY 31	Last day to file Form 941 (Quarterly Withholding Return) with Internal Revenue Service.	

* **Property Tax Assessments:** Where the COVID-19-related extension is eligible to apply to a deadline, please see [PVR's website](#) [96] for more information. If you take advantage of the extension, be sure that all of your subsequent timelines fall within the statutory deadlines required. The length of time between each will be as required by statute but will roll from the date the abstract grand list is lodged.

Elections: For other dates related to elections, such as campaign finance or candidate filings, please see the Secretary of State's [Elections Division Calendar](#) [6].

Links

- [1] <https://legislature.vermont.gov/statutes/section/32/129/04007>
- [2] <https://legislature.vermont.gov/statutes/section/32/135/05402>
- [3] <https://legislature.vermont.gov/statutes/section/17/051/02590>
- [4] <https://legislature.vermont.gov/statutes/section/32/129/04111>
- [5] <https://legislature.vermont.gov/statutes/section/32/129/04341>
- [6] <https://sos.vermont.gov/elections-calendar/>
- [7] <https://legislature.vermont.gov/statutes/section/17/051/02593>
- [8] <https://legislature.vermont.gov/statutes/section/20/193/03581>
- [9] <https://legislature.vermont.gov/statutes/section/01/007/00371>
- [10] <https://legislature.vermont.gov/statutes/section/17/055/02661>
- [11] <https://legislature.vermont.gov/statutes/section/32/121/03482>
- [12] <https://legislature.vermont.gov/statutes/section/32/121/03485>
- [13] <https://legislature.vermont.gov/statutes/section/32/129/04004>
- [14] <https://legislature.vermont.gov/statutes/section/32/151/05842>
- [15] <https://www.vlct.org/sites/default/files/VLCTMuniCalendar-2021-03.pdf>
- [16] <https://legislature.vermont.gov/statutes/section/17/051/02452>
- [17] <https://legislature.vermont.gov/statutes/section/17/051/02454>
- [18] <https://legislature.vermont.gov/statutes/section/17/051/02455>

[19] <https://legislature.vermont.gov/statutes/section/17/055/02680>
[20] <https://legislature.vermont.gov/statutes/section/17/051/02531>
[21] <https://legislature.vermont.gov/statutes/section/17/051/02532>
[22] <https://legislature.vermont.gov/statutes/section/17/043/02144>
[23] <https://legislature.vermont.gov/statutes/section/17/051/02546a>
[24] <https://legislature.vermont.gov/statutes/section/17/055/02640>
[25] <https://legislature.vermont.gov/statutes/section/17/051/02548>
[26] <https://legislature.vermont.gov/statutes/section/17/051/02523>
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[34] <https://legislature.vermont.gov/statutes/section/17/051/02582>
[35] <https://legislature.vermont.gov/statutes/section/17/055/02645>
[36] <https://legislature.vermont.gov/statutes/section/24/035/01167>
[37] <https://legislature.vermont.gov/statutes/section/17/055/02682b>
[38] <https://legislature.vermont.gov/statutes/section/17/055/02683>
[39] <https://legislature.vermont.gov/statutes/section/17/055/02688>
[40] <https://legislature.vermont.gov/statutes/section/17/055/02663>
[41] <https://legislature.vermont.gov/statutes/section/17/051/02603>
[42] <https://www.vlct.org/sites/default/files/VLCTMuniCalendar-2021-02.pdf>
[43] <https://legislature.vermont.gov/statutes/section/17/051/02538>
[44] <https://legislature.vermont.gov/statutes/section/17/051/02502>
[45] <https://legislature.vermont.gov/statutes/section/17/041/02103>
[46] <https://legislature.vermont.gov/statutes/section/24/051/01532>
[47] <https://legislature.vermont.gov/statutes/section/32/129/04112>
[48] <https://legislature.vermont.gov/statutes/section/24/033/00992>
[49] <https://legislature.vermont.gov/statutes/section/24/051/01681>
[50] <https://legislature.vermont.gov/statutes/section/23/013/01400b>
[51] <https://legislature.vermont.gov/statutes/section/19/003/00305>
[52] <https://legislature.vermont.gov/statutes/section/17/055/02681a>
[53] <https://legislature.vermont.gov/statutes/section/17/055/02641>
[54] <https://legislature.vermont.gov/statutes/section/24/051/01682>
[55] <https://legislature.vermont.gov/statutes/section/17/051/02522>
[56] <https://legislature.vermont.gov/statutes/section/17/051/02493>
[57] <https://legislature.vermont.gov/statutes/section/24/051/01578>
[58] <https://www.vlct.org/sites/default/files/VLCTMuniCalendar-2021-01.pdf>
[59] <https://legislature.vermont.gov/statutes/section/17/051/02491>
[60] <https://legislature.vermont.gov/statutes/constitution-of-the-state-of-vermont/>
[61] <https://legislature.vermont.gov/statutes/section/17/055/02642>
[62] <https://legislature.vermont.gov/statutes/section/32/133/05162>
[63] <https://legislature.vermont.gov/statutes/section/17/051/02501>
[64] <https://legislature.vermont.gov/statutes/section/17/055/02681>
[65] <https://legislature.vermont.gov/statutes/section/24/035/01179>
[66] <https://legislature.vermont.gov/statutes/section/32/133/05136>
[67] <https://legislature.vermont.gov/statutes/section/32/129/04086>
[68] <https://legislature.vermont.gov/statutes/section/32/129/04261>
[69] <https://legislature.vermont.gov/statutes/section/24/051/01683>
[70] <https://legislature.vermont.gov/statutes/section/17/051/02534>
[71] <https://legislature.vermont.gov/statutes/section/17/051/02588>
[72] <https://legislature.vermont.gov/statutes/section/17/051/02543>
[73] <https://legislature.vermont.gov/statutes/section/17/051/02602>

[74] <https://legislature.vermont.gov/statutes/section/17/051/02592>
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